Exhibit 16

MiNO™

ONE WORLD, CONNECTED

The following Request for Proposal (RFP) was provided by MINO Wireless USA, Inc.
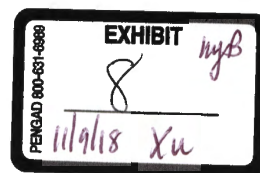All information contained in this document is *highly confidential*.

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REQUEST FOR PROPOSAL

MINO Mobile Development Project "Hermes"

Project Number: 2007-08

October, 2007

EXHIBIT
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11/9/18 Xu
PENGAD 800-631-6989

Summary

MINO Wireless USA, Inc. is in the business of providing global enterprises' international mobile calling and management services. Our product works on mobile phones (Blackberry and Windows Mobile) which enable users to make international phone calls through our network.

MINO continues to enhance our product offerings by creating advance development in R&D. We are currently working on several projects from handset technology to server/networking projects. This RFP is created to work with specialize experts in the field to help us accomplish R&D objectives.

Proposal Guidelines and Requirements

This is an open and competitive process. If you wish to submit alternate solutions, please do so.

The price you quote should be inclusive. If your price excludes certain fees or charges, you must provide a detailed list of excluded fees with a complete explanation of the nature of those fees.

If the execution of work to be performed by your company requires the hiring of sub-contractors you must clearly state this in your proposal. Sub-contractors must be identified and the work they will perform must be defined. In your proposal please provide the name, address, and EIN of the sub-contractor.

Contract Terms

MINO will negotiate contract terms upon selection. All contracts are subject to review by MINO's legal counsel, and a project will be awarded upon signing of an agreement or contract, which outlines terms, scope, budget and other necessary items.
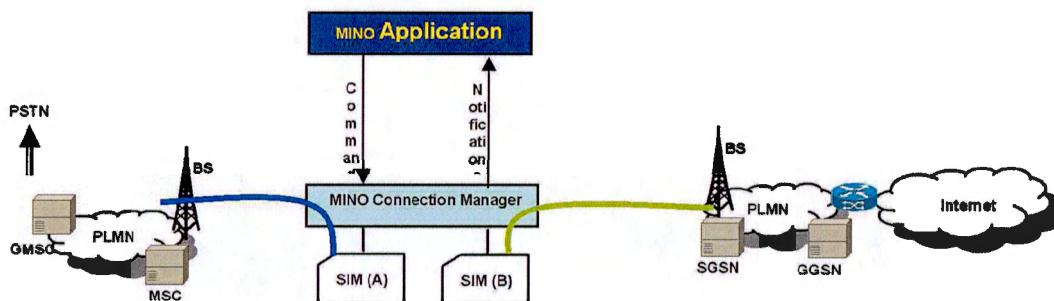
Purpose

Project 2007-08 is to implement Connection Manager (CM) in mobile handset where multiple radios, either dual cellular radios or one cellular radio and one Wi-Fi are available. Connection Manager will determine and enable appropriate channel for different usages, such as data and voice applications.

Functional Description

The functional requirement of Connection Manager is summarized as below:
1. Manage network connection per application logic from MINO
   a. Mobile Device Type 1: Dual SIM card capable of accessing dual radios simultaneously
      i. Select one SIM to access data service, such as GPRS, EDGE, or HSDPA
      ii. Use the other SIM to make phone call
   b. Mobile Device Type 2: Single SIM Card with Wi-Fi
      i. Maintain data connection using Wi-Fi
      ii. Use GSM for voice call
2. Monitor network or connection status and notify application
   a. Detect the device location based on
      i. Cellular network information such as (MNC, MCC)
   b. Monitor & report connection status and signaling to high layer application for action

Requirement

The high level requirements for the Connection Manager (CM) are listed as follow:
1. CM should run as device is powered up by default
2. CM should have interface to receive commands from other application
   a. Specify particular channel for data or voice
   b. More commands are opened for discussion

3. CM should have interface to report network connection information
4. CM should have logging capability for debugging purpose
   a. The logging message should be stored at a text file located in a designated directory per configuration

Development environment can be the following:

SIMO_0018546

1. Any OS for mobile device

Timelines

Proposals are due no later than November 5th, 2007.

Proposals will be evaluated immediately thereafter. During this time we may require interviews or conference calls to go over the proposal and Q&A.

Pricing

Please provide several cost proposals to accomplish the scope outlined below.

List pricing for:

Phase I: Design Document

Phase II: Development & Testing

Deliverable

We expect that the result of the project will produce the following items.
1. Workable object code that can run in the designed OS
2. Design Document
    a. Functional Design
    b. Software Architecture
    c. Unit Test Cases
3. Release Notes
4. Working Code
    a. All Source Codes including unit test codes
    b. Build Requirements
    c. Recommended Tools